

CITY OF SAN JOSE
OFFICE OF THE CITY AUDITOR
Procedure No. M-22

FINDING DEVELOPMENT WORKSHEETS

Purpose

To ensure that the audit findings include sufficient, competent, and relevant information to promote adequate understanding of the matters reported and to provide convincing but fair presentations in proper perspective.

Background

The five elements of an audit finding are:

- 1) Condition (The existing situation, and whether isolated or widespread);
- 2) Criteria (What should be?);
- 3) Effect (In terms of cost, adverse performance, or other factors – none, small, or large? What is the impact in services, dollars, or people?);
- 4) Cause (Who? Why?);
- 5) Recommendation (What should be done? Who should do it? When should it be done?)

Procedure

Audit Staff	<ol style="list-style-type: none">1. As the audit progresses, prepare finding development worksheets (See Procedure No. 5-07G-1).2. At the end of the Fieldwork Phase II (Evidence Gathering), complete all the elements of each finding development worksheet. Include appropriate background information that readers need to understand the findings.3. Submit the finding development worksheets to the Supervising Auditor and the City Auditor.
Supervising Auditor and City Auditor	<ol style="list-style-type: none">4. Review and approve the finding development worksheets.
Audit staff	<ol style="list-style-type: none">5. Label, number, and file the finding development worksheets in the audit workpapers.